

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>POSTVILLE</div> <div>CITY OF POSTVILLE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200300400000</div> <div>City of Postville</div> <div>147 N. Lawler St.</div> <div>Postville, IA 52162</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		690,043		690,043	688,925
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		690,043		690,043	688,925
Delinquent property taxes		0		0	0
TIF revenues		88,552		88,552	239,000
Other city taxes		214,747	0	214,747	241,596
Licenses and permits		5,970	0	5,970	9,150
Use of money and property		5,272	1,563	6,835	13,200
Intergovernmental		356,931	0	356,931	482,000
Charges for fees and service		181,554	1,038,294	1,219,848	1,504,700
Special assessments		2,145	0	2,145	3,500
Miscellaneous		166,505	321,923	488,428	477,550
Other financing sources		710,052	0	710,052	1,226,530
Total revenues and other sources		2,421,771	1,361,780	3,783,551	4,886,151
Expenditures and Other Financing Uses					
Public safety		480,883	0	480,883	511,450
Public works		455,140	0	455,140	538,450
Health and social services		0	0	0	0
Culture and recreation		205,198	0	205,198	236,730
Community and economic development		114,407	0	114,407	204,000
General government		168,582	0	168,582	212,100
Debt service		278,528	0	278,528	285,500
Capital projects		192,805	0	192,805	860,000
Total governmental activities expenditures		1,895,543	0	1,895,543	2,848,230
Business type activities		0	1,292,359	1,292,359	1,487,828
Total ALL expenditures		1,895,543	1,292,359	3,187,902	4,336,058
Other financing uses, including transfers out		381,656	299,930	681,586	618,330
Total ALL expenditures/And other financing uses		2,277,199	1,592,289	3,869,488	4,954,388
Excess revenues and other sources over (Under) Expenditures/And other financing uses		144,572	-230,509	-85,937	-68,237
Beginning fund balance July 1, 2014		184,812	2,773,172	2,957,984	2,956,955
Ending fund balance June 30, 2015		329,384	2,542,663	2,872,047	2,888,718
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 658,050	Other long-term debt	\$ 0	
Revenue debt		\$ 4,826,566	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 3,549,172
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			9/30/15	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Darcy Radloff		→	563	864-7454	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/30/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF POSTVILLE							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	381,457	188,643			91,391	28,552	690,043			690,043	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	381,457	188,643			91,391	28,552	690,043		T01	690,043	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	381,457	188,643			91,391	28,552	0	690,043		690,043	6					
7	TIF revenues			88,552				88,552		T01	88,552	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	1,116						1,116		T15	1,116	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		213,631					213,631		T09	213,631	14					
15	TOTAL OTHER CITY TAXES	1,116	213,631	0	0	0	0	214,747	0		214,747	15					
16	Section B - LICENSES AND PERMITS	5,970						5,970		T29	5,970	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	3,273	4				795	4,072	1,563	U20	5,635	18					
19	Rents and royalties	1,200						1,200		U40	1,200	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	4,473	4	0	0	0	795	5,272	1,563		6,835	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POSTVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		231,569					231,569		C46	231,569	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	85,541	7,145	978	3,333	1,115		98,112		C89	98,112	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	85,541	238,714	978	3,333	1,115	0	329,681	0		329,681	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	27,250						27,250		D89	27,250	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	27,250	0	0	0	0	0	27,250	0		27,250	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	112,791	238,714	978	3,333	1,115	0	356,931	0		356,931	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	524,546	A91	524,546	73				
74	Sewer							0	479,664	A8Ø	479,664	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	138,383						138,383		A81	138,383	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	34,084	A80	34,084	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,720						3,720		A89	3,720	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,448						1,448		A89	1,448	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	1,096						1,096		A44	1,096	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	5,322						5,322		A89	5,322	99
100	Park, recreation, and cultural charges	12,244						12,244		A61	12,244	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	19,341						19,341			19,341	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	181,554	0	0	0	0	0	181,554	1,038,294		1,219,848	104
105												105
106	Section F - SPECIAL ASSESSMENTS		2,145					2,145		U01	2,145	106
107	Section G - MISCELLANEOUS											107
108	Contributions	47,929	15,247					63,176		U99	63,176	108
109	Deposits and sales/fuel tax refunds	2,912						2,912		U99	2,912	109
110	Sale of property and merchandise	5,124						5,124		U11	5,124	110
111	Fines	9,087						9,087		U30	9,087	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	31,355						31,355			31,355	113
114						54,851		54,851	321,923		376,774	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	96,407	15,247	0	0	54,851	0	166,505	321,923		488,428	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF POSTVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	783,768	658,384	89,530	94,724	84,518	795	1,711,719	1,361,780		3,073,499	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					28,466		28,466		NR	28,466	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	324,930	10,000			250,000	7,400	592,330			592,330	127				
128	Internal TIF loans and transfers in				89,256			89,256			89,256	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	324,930	10,000	0	89,256	278,466	7,400	710,052	0		710,052	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,108,698	668,384	89,530	183,980	362,984	8,195	2,421,771	1,361,780		3,783,551	132				
133												133				
134	Beginning fund balance July 1, 2014	-280,911	257,786	0	-107,589	315,286	240	184,812	2,773,172		2,957,984	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	827,787	926,170	89,530	76,391	678,270	8,435	2,606,583	4,134,952		6,741,535	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
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147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
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156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF POSTVILLE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	198,653	209,842					408,495		E62	408,495	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	23,020	40,274					63,294		E24	63,294	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	694					8,400	9,094		E32	9,094	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	222,367	250,116	0	0	0	8,400	480,883			480,883	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF POSTVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		350,764					350,764		E44	350,764	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	104,376						104,376		E81	104,376	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	104,376	350,764	0	0	0	0	455,140			455,140	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF POSTVILLE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	105,418	6,690					112,108		E52	112,108	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	15,630						15,630		E61	15,630	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	77,460						77,460		E61	77,460	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	198,508	6,690	0	0	0	0	205,198			205,198	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,454						2,454		E89	2,454	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	111,953						111,953		E89	111,953	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	114,407	0	0	0	0	0	114,407			114,407	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF POSTVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation		30,579					30,579		E29	30,579	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,572						9,572		E25	9,572	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,092						13,092		E31	13,092	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	23,526						23,526		E89	23,526	171
172	Other general government — Current operation	91,813						91,813		E89	91,813	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	138,003	30,579	0	0	0	0	168,582			168,582	176
177	Section G — DEBT SERVICE				278,528			278,528			278,528	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	278,528	0	0	278,528			278,528	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						192,805		192,805			192,805	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	192,805	0	192,805			192,805	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	192,805	0	192,805			192,805	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	777,661	638,149	0	278,528	192,805	8,400	1,895,543			1,895,543	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF POSTVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								558,839	E91	558,839	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								693,520	E80	693,520	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								40,000	E80	40,000	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF POSTVILLE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,292,359		1,292,359	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	777,661	638,149	0	278,528	192,805	8,400	1,895,543	1,292,359		3,187,902	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	17,400				275,000		292,400	299,930		592,330	255
256	Internal TIF loans/repayments and transfers out			89,256				89,256			89,256	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	17,400	0	89,256	0	275,000	0	381,656	299,930		681,586	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	795,061	638,149	89,256	278,528	467,805	8,400	2,277,199	1,592,289		3,869,488	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted			274	-202,137		35	-201,828			-201,828	264
265	Committed							0			0	265
266	Assigned		288,021			210,465		498,486			498,486	266
267	Unassigned	32,726						32,726			32,726	267
268	Total Governmental	32,726	288,021	274	-202,137	210,465	35	329,384			329,384	268
269	Proprietary								2,542,663		2,542,663	269
270	Total ending fund balance June 30, 2015	32,726	288,021	274	-202,137	210,465	35	329,384	2,542,663		2,872,047	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	827,787	926,170	89,530	76,391	678,270	8,435	2,606,583	4,134,952		6,741,535	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF POSTVILLE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 573,707

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,200,000	29U \$ 1,700,000	39U \$ 500,000	49U \$	49U \$	49U \$ 1,100,000	49U \$	191 \$ 57,643
2. Sewer utility	19U 315,000	29U 640,000	39U 380,000	49U	49U	49U 260,000	49U	189 13,723
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. 06 GO BOND	19U 320,000	29U 610,000	39U 290,000	49U 253,050	49U	49U	49U	189 24,965
11. 12 GO BOND	19U 605,000	29U 1,110,000	39U 505,000	49U 405,000	49U	49U	49U	189 7,563
12. USDA CC LOAN	19U 263,054	29U 300,000	39U 36,946	49U	49U	49U 258,394	49U	189 11,287
13. USDA IND WW	19U 3,077,601	29U 4,520,000	39U 1,442,399	49U	49U	49U 2,874,972	49U	189 131,499
14. SRF ENG LOAN	19U 333,200	29U	39U	49U	49U	49U 333,200	49U	189 0
Total long-term debt	6,113,855	8,880,000	3,154,345	658,050	0	4,826,566	0	246,680

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	70,983,439	x .05 = \$	3,549,172

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,872,047	2,872,047
REMARKS					V98

Continued on next page

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